

## **REQUIRED SUPPLEMENTARY INFORMATION**

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF CHANGES IN THE TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS

	2020	2019	2018
<b>Total OPEB liability</b>			
Service cost	1,687,966	\$ 841,099	\$ 948,706
Interest on total OPEB liability	1,290,904	652,076	548,115
Assumption changes	1,530,657	268,190	(1,282,083)
Difference between actual and expected experience	1,382,334	15,332,493	2,098,403
Benefit payments and implicit subsidy	(2,214,738)	(1,897,521)	(2,512,818)
<b>Net change in total OPEB liability</b>	3,677,123	15,196,337	(199,677)
<b>Total OPEB liability - beginning</b>	34,453,541	19,257,204	19,456,881
<b>Total OPEB liability - ending</b>	\$ 38,130,664	\$ 34,453,541	\$ 19,257,204
<b>Covered-employee payroll</b>	\$ 106,426,132	\$ 106,426,132	\$ 94,387,536
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	35.83%	32.37%	20.40%

**Notes to the schedule:**

The assumptions used in the preparation of the above schedule are disclosed in Note 9 to the financial statements.

The schedule will present 10 years of information once it is accumulated.

The discount rate changed from 3.56% at the June 30, 2017 measurement date to 3.87% at the June 30, 2018 measurement date to 3.50% at the June 30, 2019 measurement date.

The County is not accumulating assets in a trust fund that meets the criteria in paragraph 4 of GASB Statement No. 75 for payment of future OPEB benefits.

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

#### South Carolina Retirement System

(amounts expressed in thousands)

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2019	0.66%	\$ 149,626	\$ 69,143	216.4%	54.4%
2018	0.65%	146,022	67,529	216.2%	54.1%
2017	0.66%	147,006	65,914	223.0%	53.3%
2016	0.66%	140,113	63,528	220.6%	52.9%
2015	0.66%	124,498	61,528	202.3%	57.0%
2014	0.66%	112,806	59,430	189.8%	59.9%
2013	0.66%	117,522	53,116	221.3%	56.4%

#### South Carolina Police Officers Retirement System

(amounts expressed in thousands)

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2019	2.89%	\$ 82,879	\$ 41,983	197.4%	62.7%
2018	2.98%	84,365	41,199	204.8%	61.7%
2017	2.98%	81,760	40,183	203.5%	60.9%
2016	3.04%	77,179	38,792	199.0%	60.4%
2015	3.05%	66,478	37,786	175.9%	64.6%
2014	3.00%	57,461	36,156	158.9%	67.5%
2013	3.00%	62,219	34,385	180.9%	63.0%

**Notes to the schedule:**

The schedule will present 10 years of information once it is accumulated.

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF COUNTY PENSION CONTRIBUTIONS

#### South Carolina Retirement System

(amounts expressed in thousands)

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2020	\$ 11,523	\$ 11,523	\$ -	\$ 74,058	15.56%
2019	10,067	10,067	-	69,143	14.56%
2018	9,154	9,154	-	67,529	13.56%
2017	7,620	7,620	-	65,914	11.56%
2016	7,025	7,025	-	63,528	11.06%
2015	6,709	6,709	-	61,528	10.90%
2014	6,305	6,305	-	59,430	10.61%

#### South Carolina Police Officers Retirement System

(amounts expressed in thousands)

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2020	\$ 8,978	\$ 8,978	\$ -	\$ 49,219	18.24%
2019	7,238	7,238	-	41,983	17.24%
2018	6,608	6,608	-	41,199	16.04%
2017	5,722	5,722	-	40,183	14.24%
2016	5,330	5,330	-	38,792	13.74%
2015	5,067	5,067	-	37,786	13.41%
2014	4,635	4,635	-	36,156	12.82%

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF COUNTY PENSION CONTRIBUTIONS (CONTINUED)

**Notes to the schedule:**

The schedule will present 10 years of information once it is accumulated.

Actuarial assumptions used in determining the statutorily required contribution are as follows:

System	SCRS	PORS
Calculation date	July 1, 2017	July 1, 2017
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	5-year Smoothed	5-year Smoothed
Amortization method	Level % of pay	Level % of pay
Amortization period	30 years maximum, closed period	30 years maximum, closed period
Investment return	7.25%	7.25%
Inflation	2.25%	2.25%
Salary increases	3.00% plus step-rate increases for members with less than 21 years of service	3.50% plus step-rate increases for members with less than 15 years of service
Mortality	2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 100% for non-educators and 92% for educators. Female rates multiplied by 111% for non-educators and 98% for educators.	2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 125% and females rates are multiplied by 111%.

## **OTHER SUPPLEMENTARY INFORMATION**

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Property taxes				
Current and delinquent	\$ 102,380,667	\$ 102,380,667	\$ 99,080,431	\$ (3,300,236)
County offices				
Clerk of court	1,965,712	1,965,712	1,802,138	(163,574)
Register of deeds	7,021,830	7,021,830	7,546,152	524,322
Probate court	1,084,852	1,084,852	894,725	(190,127)
Master in equity	667,461	667,461	329,064	(338,397)
Detention center	1,526,193	1,526,193	844,570	(681,623)
Sheriff	124,821	124,821	85,467	(39,354)
Animal care services	1,032,523	1,032,523	868,925	(163,598)
Magistrates	3,049,361	3,049,361	2,260,567	(788,794)
Information systems	93,000	93,000	94,029	1,029
General services	120,000	120,000	151,618	31,618
Building standards	4,537,470	4,537,470	4,570,487	33,017
Emergency medical services	15,357,774	15,357,774	15,343,845	(13,929)
Law enforcement support	544,241	544,241	538,684	(5,557)
Engineering, roads and bridges	46,765	46,765	54,553	7,788
Tax services	135,089	135,089	177,800	42,711
Planning and code enforcement	48,345	48,345	52,413	4,068
Total county offices	<u>37,355,437</u>	<u>37,355,437</u>	<u>35,615,037</u>	<u>(1,740,400)</u>
Intergovernmental				
State of South Carolina:				
State allocations	20,081,000	20,081,000	19,324,295	(756,705)
Veterans affairs	11,383	11,383	11,611	228
Multi-county park	303,570	303,570	227,056	(76,514)
Merchants inventory tax	598,000	598,000	579,051	(18,949)
Other	1,045,000	1,045,000	1,046,925	1,925
Total intergovernmental	<u>22,038,953</u>	<u>22,038,953</u>	<u>21,188,938</u>	<u>(850,015)</u>
Other revenues				
Interest income	1,177,746	1,177,746	1,190,579	12,833
Rents	174,626	174,626	252,605	77,979
Indirect costs	1,143,335	1,143,335	1,234,032	90,697
Surplus sales	175,000	175,000	-	(175,000)
Franchise fees	3,863,250	3,863,250	3,884,979	21,729
Retiree insurance premiums	-	-	838,480	838,480
Other	229,000	229,000	3,057,906	2,828,906
Total other revenues	<u>6,762,957</u>	<u>6,762,957</u>	<u>10,458,581</u>	<u>3,695,624</u>
Total revenues	<u>168,538,014</u>	<u>168,538,014</u>	<u>166,342,987</u>	<u>(2,195,027)</u>

**(Continued)**

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures:</b>				
Administrative services:				
County administrator				
Salaries	\$ 848,998	\$ 870,810	\$ 870,807	\$ 3
Operations	25,880	15,654	15,649	5
Total county administrator	<u>874,878</u>	<u>886,464</u>	<u>886,456</u>	<u>8</u>
County attorney				
Salaries	932,355	971,816	971,812	4
Operations	29,000	17,543	17,542	1
Contractual agreements	40,371	26,365	26,363	2
Total county attorney	<u>1,001,726</u>	<u>1,015,724</u>	<u>1,015,717</u>	<u>7</u>
County council				
Salaries	780,360	800,789	800,786	3
Operations	417,355	380,428	273,575	106,853
Contractual agreements	8,000	2,810	2,809	1
Total county council	<u>1,205,715</u>	<u>1,184,027</u>	<u>1,077,170</u>	<u>106,857</u>
Total administrative services	<u>3,082,319</u>	<u>3,086,215</u>	<u>2,979,343</u>	<u>106,872</u>
General services:				
Procurement services				
Salaries	474,793	435,811	435,808	3
Operations	19,512	19,539	19,529	10
Contractual agreements	2,570	2,780	2,682	98
Total procurement services	<u>496,875</u>	<u>458,130</u>	<u>458,019</u>	<u>111</u>
Financial operations				
Salaries	1,567,478	1,629,868	1,629,865	3
Operations	35,820	22,746	22,738	8
Contractual agreements	407	503	502	1
Total financial operations	<u>1,603,705</u>	<u>1,653,117</u>	<u>1,653,105</u>	<u>12</u>
Information systems				
Salaries	4,214,725	4,500,036	4,500,031	5
Operations	1,738,875	1,375,798	1,375,794	4
Capital outlay	-	23,079	23,079	-
Total information systems	<u>5,953,600</u>	<u>5,898,913</u>	<u>5,898,904</u>	<u>9</u>
Tax services				
Salaries	3,451,414	3,119,058	3,119,055	3
Operations	490,883	432,376	427,110	5,266
Contractual agreements	80,106	36,944	36,943	1
Total tax services	<u>4,022,403</u>	<u>3,588,378</u>	<u>3,583,108</u>	<u>5,270</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures (continued):</b>				
General services (continued):				
Geographical information systems				
Salaries	\$ 592,658	\$ 608,809	\$ 608,808	\$ 1
Operations	30,355	22,941	22,940	1
Contractual agreements	57,262	55,855	55,855	-
Total geographical information systems	680,275	687,605	687,603	2
Human resources				
Salaries	1,072,406	1,113,515	1,113,511	4
Operations	39,295	31,841	31,838	3
Contractual agreements	6,000	4,734	4,733	1
Total human resources	1,117,701	1,150,090	1,150,082	8
Registration and election				
Salaries	924,006	1,873,764	1,873,759	5
Operations	111,557	162,063	161,565	498
Contractual agreements	93,529	2,293	2,293	-
Capital outlay	-	38,656	38,656	-
Total registration and election	1,129,092	2,076,776	2,076,273	503
Human relations				
Salaries	170,675	178,189	178,184	5
Operations	13,496	5,140	5,139	1
Contractual agreements	4,370	2,687	2,687	-
Total human relations	188,541	186,016	186,010	6
Veterans affairs				
Salaries	373,596	363,695	363,684	11
Operations	8,167	6,570	6,568	2
Contractual agreements	3,793	3,939	3,939	-
Total veterans affairs	385,556	374,204	374,191	13
Total general services	15,577,748	16,073,229	16,067,295	5,934
Community development and planning:				
Engineering, roads and bridges				
Salaries	5,150,353	5,009,597	5,009,575	22
Operations	1,317,065	1,116,323	1,072,057	44,266
Contractual agreements	77,003	71,488	63,770	7,718
Capital outlay	27,893	-	-	-
Total engineering, roads and bridges	6,572,314	6,197,408	6,145,402	52,006
Property maintenance				
Salaries	1,914,610	1,925,169	1,925,163	6
Operations	3,861,239	3,412,189	3,411,889	300
Contractual agreements	910,614	835,488	835,125	363
Capital outlay	-	51,290	51,290	-
Total property maintenance	6,686,463	6,224,136	6,223,467	669

**(Continued)**

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures (continued):</b>				
Community development and planning (continued):				
Planning and code enforcement				
Salaries	\$ 4,109,533	\$ 3,941,592	\$ 3,941,114	\$ 478
Operations	640,722	399,731	389,703	10,028
Contractual agreements	157,500	140,507	140,506	1
Total planning and code enforcement	<u>4,907,755</u>	<u>4,481,830</u>	<u>4,471,323</u>	<u>10,507</u>
Animal care services				
Salaries	3,654,960	3,705,117	3,705,113	4
Operations	1,302,000	1,268,830	1,231,315	37,515
Total animal care services	<u>4,956,960</u>	<u>4,973,947</u>	<u>4,936,428</u>	<u>37,519</u>
Total community development and planning	<u>23,123,492</u>	<u>21,877,321</u>	<u>21,776,620</u>	<u>100,701</u>
Public safety:				
Records management services division				
Salaries	2,581,792	2,505,866	2,505,863	3
Operations	34,475	33,160	33,156	4
Contractual agreements	17,928	18,492	18,492	-
Total records management services division	<u>2,634,195</u>	<u>2,557,518</u>	<u>2,557,511</u>	<u>7</u>
Detention division				
Salaries	20,708,442	24,305,874	24,118,395	187,479
Operations	2,060,372	2,125,096	2,097,260	27,836
Contractual agreements	374,307	171,434	171,434	-
Capital outlay	-	7,721	7,721	-
Total detention division	<u>23,143,121</u>	<u>26,610,125</u>	<u>26,394,810</u>	<u>215,315</u>
Emergency Management division				
Salaries	517,546	507,848	334,959	172,889
Operations	18,600	16,114	16,111	3
Total emergency management division	<u>536,146</u>	<u>523,962</u>	<u>351,070</u>	<u>172,892</u>
Forensic division				
Salaries	2,567,758	2,512,564	2,512,560	4
Operations	164,220	158,198	158,191	7
Contractual agreements	118,975	108,547	108,547	-
Capital outlay	-	2,591	2,591	-
Total forensic division	<u>2,850,953</u>	<u>2,781,900</u>	<u>2,781,889</u>	<u>11</u>
Indigent defense				
Salaries	215,820	221,352	221,347	5
Operations	2,388	2,069	2,068	1
Total indigent defense	<u>218,208</u>	<u>223,421</u>	<u>223,415</u>	<u>6</u>
Total public safety	<u>29,382,623</u>	<u>32,696,926</u>	<u>32,308,695</u>	<u>388,231</u>
Emergency medical services				
Salaries	17,382,952	19,761,580	13,542,010	6,219,570
Operations	2,071,547	2,102,326	2,049,059	53,267
Contractual agreements	435,649	413,438	413,421	17
Capital outlay	-	36,510	36,510	-
Total emergency medical services	<u>19,890,148</u>	<u>22,313,854</u>	<u>16,041,000</u>	<u>6,272,854</u>

**(Continued)**

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures (continued):</b>				
Elected officials - judicial services:				
Circuit solicitor				
Salaries	\$ 7,259,030	\$ 7,189,405	\$ 7,189,402	\$ 3
Operations	159,896	176,522	176,516	6
Contractual agreements	124,583	56,686	71,086	(14,400)
Capital outlay	15,000	-	-	-
Total circuit solicitor	<u>7,558,509</u>	<u>7,422,613</u>	<u>7,437,004</u>	<u>(14,391)</u>
Clerk of court				
Salaries	3,665,518	3,566,647	3,566,640	7
Operations	221,314	152,435	152,428	7
Contractual agreements	12,600	10,094	9,058	1,036
Total clerk of court	<u>3,899,432</u>	<u>3,729,176</u>	<u>3,728,126</u>	<u>1,050</u>
Probate court				
Salaries	1,679,398	1,776,690	1,776,684	6
Operations	61,168	99,136	98,153	983
Contractual agreements	122,000	95,522	95,521	1
Total probate court	<u>1,862,566</u>	<u>1,971,348</u>	<u>1,970,358</u>	<u>990</u>
Master in equity				
Salaries	591,473	583,200	583,192	8
Operations	8,733	6,499	6,498	1
Contractual agreements	2,000	1,328	678	650
Total master in equity	<u>602,206</u>	<u>591,027</u>	<u>590,368</u>	<u>659</u>
Magistrates				
Salaries	5,149,047	5,279,277	5,279,273	4
Operations	332,628	251,160	250,384	776
Contractual agreements	38,996	19,301	19,001	300
Total magistrates	<u>5,520,671</u>	<u>5,549,738</u>	<u>5,548,658</u>	<u>1,080</u>
Public defender				
Salaries	406,630	373,755	373,754	1
Operations	112,701	137,026	135,629	1,397
Contractual agreements	440,000	270,833	270,833	-
Capital outlay	-	52,866	27,976	24,890
Total public defender	<u>959,331</u>	<u>834,480</u>	<u>808,192</u>	<u>26,288</u>
Total elected officials - judicial services	<u>20,402,715</u>	<u>20,098,382</u>	<u>20,082,706</u>	<u>15,676</u>
Elected officials - fiscal services:				
Treasurer				
Salaries	474,851	482,892	482,887	5
Operations	20,576	14,960	14,659	301
Contractual agreements	1,008	651	650	1
Total treasurer	<u>496,435</u>	<u>498,503</u>	<u>498,196</u>	<u>307</u>

**(Continued)**

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures (continued):</b>				
Elected officials - fiscal services (continued):				
Register of deeds				
Salaries	\$ 1,182,215	\$ 1,220,018	\$ 1,220,013	\$ 5
Operations	110,044	96,933	96,926	7
Contractual agreements	23,616	31,603	31,603	-
Total register of deeds	<u>1,315,875</u>	<u>1,348,554</u>	<u>1,348,542</u>	<u>12</u>
Auditor				
Salaries	1,328,207	1,390,934	1,390,932	2
Operations	27,070	26,296	26,293	3
Total auditor	<u>1,355,277</u>	<u>1,417,230</u>	<u>1,417,225</u>	<u>5</u>
Board of appeals				
Operations	9,000	-	-	-
Total board of appeals	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total elected officials - fiscal services	<u>3,176,587</u>	<u>3,264,287</u>	<u>3,263,963</u>	<u>324</u>
Elected officials - law enforcement:				
Sheriff				
Salaries	43,002,540	46,695,342	46,695,336	6
Operations	3,996,103	4,496,784	4,493,348	3,436
Contractual agreements	291,620	445,408	445,407	1
Capital outlay	169,920	146,554	146,538	16
Total sheriff	<u>47,460,183</u>	<u>51,784,088</u>	<u>51,780,629</u>	<u>3,459</u>
Coroner				
Salaries	1,088,375	1,547,186	1,065,347	481,839
Operations	186,436	162,404	159,831	2,573
Total coroner	<u>1,274,811</u>	<u>1,709,590</u>	<u>1,225,178</u>	<u>484,412</u>
County medical examiner				
Operations	679,810	677,585	638,518	39,067
Contractual agreements	55,000	55,000	55,000	-
Total county medical examiner	<u>734,810</u>	<u>732,585</u>	<u>693,518</u>	<u>39,067</u>
Total elected officials - law enforcement	<u>49,469,804</u>	<u>54,226,263</u>	<u>53,699,325</u>	<u>526,938</u>

**(Continued)**

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures (continued):</b>				
Boards, commissions and others				
Legislative delegation				
Salaries	\$ 62,391	\$ 66,246	\$ 66,243	\$ 3
Operations	4,890	1,583	1,582	1
Total legislative delegation	<u>67,281</u>	<u>67,829</u>	<u>67,825</u>	<u>4</u>
Agencies and social service agencies				
Lump sum appropriations	4,337,648	4,264,642	4,264,552	90
Total agencies and social service agencies	<u>4,337,648</u>	<u>4,264,642</u>	<u>4,264,552</u>	<u>90</u>
Nondepartmental				
Retiree claims	21,601	715,216	1,936,986	(1,221,770)
Operations	3,963,434	3,685,852	3,680,949	4,903
Contractual agreements	120,000	183,521	159,280	24,241
Capital outlay	-	28,476	28,476	-
Total nondepartmental	<u>4,105,035</u>	<u>4,613,065</u>	<u>5,805,691</u>	<u>(1,192,626)</u>
Employee benefits				
Salaries	5,158,837	25,206	25,204	2
Operations	38,000	74,850	74,850	-
Total employee benefits	<u>5,196,837</u>	<u>100,056</u>	<u>100,054</u>	<u>2</u>
Total boards, commissions and others	<u>13,706,801</u>	<u>9,045,592</u>	<u>10,238,122</u>	<u>(1,192,530)</u>
Total expenditures	<u>177,812,237</u>	<u>182,682,069</u>	<u>176,457,069</u>	<u>6,225,000</u>
Deficiency of revenues under expenditures	<u>(9,274,223)</u>	<u>(14,144,055)</u>	<u>(10,114,082)</u>	<u>4,029,973</u>
<b>Other financing sources (uses):</b>				
Transfers in	13,405,000	13,405,000	14,899,633	1,494,633
Transfers out	(8,272,791)	(3,402,959)	(3,402,958)	1
Total other financing sources, net	<u>5,132,209</u>	<u>10,002,041</u>	<u>11,496,675</u>	<u>1,494,634</u>
Net change in fund balances	(4,142,014)	(4,142,014)	1,382,593	5,524,607
<b>Fund balance, beginning of year</b>	<u>51,006,397</u>	<u>51,006,397</u>	<u>51,006,397</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 46,864,383</u>	<u>\$ 46,864,383</u>	<u>\$ 52,388,990</u>	<u>\$ 5,524,607</u>

## **NONMAJOR GOVERNMENTAL FUNDS**

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020**

<b>ASSETS</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Total Nonmajor Governmental Funds</b>
Cash and cash equivalents	\$ 28,561,030	\$ 6,101,386	\$ 34,662,416
Investments	5,366,494	759,878	6,126,372
Taxes receivable, net of allowance	2,710,907	328,907	3,039,814
Other receivables	1,061,989	5,846	1,067,835
Due from other governments	8,293,993	-	8,293,993
Restricted assets:			
Cash and cash equivalents	-	2,944,075	2,944,075
Investments	-	909,927	909,927
Equity investment	2,469	-	2,469
<b>Total assets</b>	<b>\$ 45,996,882</b>	<b>\$ 11,050,019</b>	<b>\$ 57,046,901</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 2,892,830	\$ -	\$ 2,892,830
Accrued liabilities	936,080	-	936,080
Unearned revenue	589,684	-	589,684
Due to other funds	3,816,798	-	3,816,798
<b>Total liabilities</b>	<b>8,235,392</b>	<b>-</b>	<b>8,235,392</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	1,131,000	265,000	1,396,000
<b>Total deferred inflows of resources</b>	<b>1,131,000</b>	<b>265,000</b>	<b>1,396,000</b>
<b>FUND BALANCES</b>			
Restricted for:			
Administrative services	2,469	-	2,469
Court support services	2,118,576	-	2,118,576
Sheriff	8,631,564	-	8,631,564
Infrastructure	13,229,607	-	13,229,607
Public safety	959,915	-	959,915
Housing Programs	199,042	-	199,042
Recreation and tourism	5,618,733	-	5,618,733
Emergency management	109,556	-	109,556
Court fee funds	1,041,913	-	1,041,913
Clerk of court	1,119,027	-	1,119,027
Rescue services	208,220	-	208,220
Debt service	-	10,785,019	10,785,019
Committed to:			
Rescue services	9,801	-	9,801
Sheriff	2,528,282	-	2,528,282
Emergency management	125,299	-	125,299
Animal care	937,267	-	937,267
Public works	1,731,894	-	1,731,894
Unassigned	(1,940,675)	-	(1,940,675)
<b>Total fund balances</b>	<b>36,630,490</b>	<b>10,785,019</b>	<b>47,415,509</b>
Total liabilities, deferred inflows of resources and fund balances	<b>\$ 45,996,882</b>	<b>\$ 11,050,019</b>	<b>\$ 57,046,901</b>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>			
Property taxes	\$ 36,221,385	\$ 4,749,877	\$ 40,971,262
County offices	287,260	-	287,260
Intergovernmental	22,328,165	5,060,224	27,388,389
Hospitality taxes	8,962,915	-	8,962,915
Fees	20,463,051	-	20,463,051
Interest revenue	769,747	84,145	853,892
Other miscellaneous revenues	3,208,883	-	3,208,883
Total revenues	<u>92,241,406</u>	<u>9,894,246</u>	<u>102,135,652</u>
<b>Expenditures:</b>			
Current:			
General services	6,908	-	6,908
Emergency medical services	569,023	-	569,023
Community development and planning	7,006,096	-	7,006,096
Public safety	18,076,426	-	18,076,426
Judicial services	8,402,668	-	8,402,668
Law enforcement services	6,266,417	-	6,266,417
Parks, recreation & tourism	14,362,599	-	14,362,599
Boards, commissions & others	4,815,028	-	4,815,028
Capital outlay	13,919,107	-	13,919,107
Debt service:			
Principal	-	15,036,966	15,036,966
Interest	-	3,595,598	3,595,598
Fiscal agent fees	-	77,961	77,961
Bond issuance cost	-	75,750	75,750
Total expenditures	<u>73,424,272</u>	<u>18,786,275</u>	<u>92,210,547</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,817,134</u>	<u>(8,892,029)</u>	<u>9,925,105</u>
<b>Other financing sources (uses):</b>			
Proceeds from issuance of debt	-	6,889,000	6,889,000
Premium on bonds issued	-	754,407	754,407
Payments to refunded bond escrow agent	-	(3,456,000)	(3,456,000)
Transfers in	2,064,793	9,814,765	11,879,558
Transfers out	<u>(26,957,263)</u>	<u>-</u>	<u>(26,957,263)</u>
Total other financing sources (uses)	<u>(24,892,470)</u>	<u>14,002,172</u>	<u>(10,890,298)</u>
Net change in fund balances	(6,075,336)	5,110,143	(965,193)
<b>Fund balances, beginning of year</b>	<u>42,705,826</u>	<u>5,674,876</u>	<u>48,380,702</u>
<b>Fund balances, end of year</b>	<u>\$ 36,630,490</u>	<u>\$ 10,785,019</u>	<u>\$ 47,415,509</u>

# GREENVILLE COUNTY, SOUTH CAROLINA

## NONMAJOR GOVERNMENTAL FUNDS

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### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted, committed, or assigned for expenditures of particular purposes.

**Infrastructure Bank Fund** This fund was created as a result of a master ordinance and policy adopted regarding use of revenues from the various fee-in-lieu-of-tax and multi-county park agreements and transactions between the County and new industry. Infrastructure bank funds are used to fund capital needs as a result of economic development.

**Charity Hospitalization Fund** The millage collected for Charity Hospitalization (Medical Charities) is dedicated to the medical operations of the Detention Center with remaining funds allocated to the State of South Carolina for indigent health care. The funds provide for the care of the County's medically indigent and incarcerated prisoners within the Detention Center.

**Hospitality Tax Fund** This fund is used to account for the collection and allocation of the County's two percent tax on prepared foods and beverages.

**Interoperable Communications Fund** This fund is used to account for activity related to the countywide upgrade of the Public Safety communications services.

**Fire Service Areas Fund** This fund is used to account for activity related to fire service areas covered by contractual agreements between the County and various cities.

**Greenville County Business Park Fund** This fund is used to account for activity related to the Augusta Grove business park.

**Solicitor Expungement Fund** This fund is used to account for fees collected in exchange for criminal record expungement. The funds are to be used for drug treatment court programs.

**Solicitor Estreatment Fund** This fund is used to account for bonds forfeited for failure to appear for a court date.

**Circuit Solicitor Seized Funds** This fund is used to account for the solicitor's portion of proceeds from drug seizures.

**Sheriff Federal Sharing Fund** This fund is used to account for the sheriff's portion of federal agency seizures in which the county has provided assistance.

**Sheriff Narcotics Fund** This fund is used to account for the sheriff's portion of proceeds from drug seizures.

**Road Maintenance Program** This fund is used to account for the proceeds from the County's \$25 per vehicle road maintenance fee and other certain revenues that are legally restricted or committed for use on road maintenance programs.

# GREENVILLE COUNTY, SOUTH CAROLINA

## NONMAJOR GOVERNMENTAL FUNDS

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### SPECIAL REVENUE FUNDS (CONTINUED)

**E-911 Fund** This fund is used to account for a tariff placed on phone bills to support the implementation and operation of a telephone emergency network.

**Detention Center Inmate Fund** This fund is used to account for funds received from inmates for canteen sales and telephone charges.

**Second Chance Fund** This fund is used to account for activity related to donations received for animal care.

**Public Works Programs Fund** This fund is used to account for revenue received from fines and fees for resource remediation and encroachment.

**State Accommodations Tax Fund** This fund is used to account for the County's portion of the 2% statewide tax on lodging allocated by the State. The funds are to be used on tourism related expenses.

**Local Accommodations Tax Fund** This fund is used to account for the county's portion of the 3% local tax imposed on lodging. The funds are to be used on tourism related expenses.

**Victims Bill of Rights Fund** This fund is used to account for conviction surcharges and assessments. The funds are to be used to provide victim services.

**Miscellaneous Other Grants Fund** This fund is used to account for activity related to various grants or other restricted revenues not included under the above funds.

**Parks, Recreation & Tourism Fund** This fund is used to account for the operations of parks, recreation and tourism related activities. It is funded primarily through property taxes and fees charged for the use of facilities.

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2020**

ASSETS	Greenville County					
	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Interoperable Communications	Fire Service Areas	Business Park
Cash and cash equivalents	\$ 1,267,373	\$ -	\$ 2,486,748	\$ 838,379	\$ -	\$ -
Investments	-	-	736,995	384,662	-	-
Taxes receivable, net of allowance	-	431,436	-	-	363,681	-
Other receivables	1,071	-	2,472	1,081	-	-
Due from other governments	-	-	-	-	-	-
Restricted assets:						
Equity investment	-	-	-	-	-	2,469
<b>Total assets</b>	<b>\$ 1,268,444</b>	<b>\$ 431,436</b>	<b>\$ 3,226,215</b>	<b>\$ 1,224,122</b>	<b>\$ 363,681</b>	<b>\$ 2,469</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 106,857	\$ 6,363	\$ 264,207	\$ -	\$ -
Accrued liabilities	29,474	119,011	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	756,363	-	-	-	-
<b>Total liabilities</b>	<b>29,474</b>	<b>982,231</b>	<b>6,363</b>	<b>264,207</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	332,000	-	-	264,000	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>332,000</b>	<b>-</b>	<b>-</b>	<b>264,000</b>	<b>-</b>
<b>FUND BALANCES (DEFICIT)</b>						
Restricted for:						
Administrative services	-	-	-	-	-	2,469
Court support services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Infrastructure	1,238,970	-	-	-	-	-
Public safety	-	-	-	959,915	-	-
Housing programs	-	-	-	-	-	-
Recreation and tourism	-	-	3,219,852	-	-	-
Emergency management	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Clerk of court	-	-	-	-	-	-
Rescue services	-	-	-	-	99,681	-
Committed to:						
Rescue services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Emergency management	-	-	-	-	-	-
Animal care	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Unassigned	-	(882,795)	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>1,238,970</b>	<b>(882,795)</b>	<b>3,219,852</b>	<b>959,915</b>	<b>99,681</b>	<b>2,469</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 1,268,444</b>	<b>\$ 431,436</b>	<b>\$ 3,226,215</b>	<b>\$ 1,224,122</b>	<b>\$ 363,681</b>	<b>\$ 2,469</b>

Miscellaneous Other Grants	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program
\$ 652,383	\$ 78,156	\$ 148,772	\$ 21,515	\$ 523,240	\$ 554,681	\$ 10,269,643
-	170,798	149,382	291,196	174,729	354,680	1,994,775
-	-	-	-	-	-	1,188,191
1,034,163	339	264	484	618	801	10,853
6,484,530	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 8,171,076</u>	<u>\$ 249,293</u>	<u>\$ 298,418</u>	<u>\$ 313,195</u>	<u>\$ 698,587</u>	<u>\$ 910,162</u>	<u>\$ 13,463,462</u>

\$ 500,954	\$ 35	\$ 165	\$ -	\$ 10,430	\$ 21,513	\$ 1,472,825
342,220	-	-	-	-	-	-
589,684	-	-	-	-	-	-
2,405,777	-	-	-	-	-	-
<u>3,838,635</u>	<u>35</u>	<u>165</u>	<u>-</u>	<u>10,430</u>	<u>21,513</u>	<u>1,472,825</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-

-	-	-	-	-	-	-
1,744,926	-	-	313,195	-	-	-
160,532	-	-	-	688,157	888,649	-
-	-	-	-	-	-	11,990,637
-	-	-	-	-	-	-
199,042	-	-	-	-	-	-
43,907	-	-	-	-	-	-
109,556	-	-	-	-	-	-
494,402	249,258	298,253	-	-	-	-
1,119,027	-	-	-	-	-	-
108,539	-	-	-	-	-	-
9,801	-	-	-	-	-	-
55,126	-	-	-	-	-	-
125,299	-	-	-	-	-	-
156,103	-	-	-	-	-	-
6,181	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,332,441</u>	<u>249,258</u>	<u>298,253</u>	<u>313,195</u>	<u>688,157</u>	<u>888,649</u>	<u>11,990,637</u>

<u>\$ 8,171,076</u>	<u>\$ 249,293</u>	<u>\$ 298,418</u>	<u>\$ 313,195</u>	<u>\$ 698,587</u>	<u>\$ 910,162</u>	<u>\$ 13,463,462</u>
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(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2020**

<b>ASSETS</b>	<b>E-911</b>	<b>Detention Center Inmate</b>	<b>Second Chance</b>	<b>Public Works Programs</b>	<b>State Accommodations Tax</b>	<b>Local Accommodations Tax</b>
Cash and cash equivalents	\$ 4,713,379	\$ 2,177,987	\$ 781,164	\$ 1,723,837	\$ 475,607	\$ 1,777,675
Investments	809,574	299,703	-	-	-	-
Taxes receivable, net of allowance	-	-	-	-	-	-
Other receivables	5,007	2,253	-	1,876	-	-
Due from other governments	1,553,666	-	-	-	215,695	-
Restricted assets:						
Equity investment	-	-	-	-	-	-
Total assets	<u>\$ 7,081,626</u>	<u>\$ 2,479,943</u>	<u>\$ 781,164</u>	<u>\$ 1,725,713</u>	<u>\$ 691,302</u>	<u>\$ 1,777,675</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 160,076	\$ 6,367	\$ -	\$ -	\$ 114,003	\$ -
Accrued liabilities	27,324	420	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>187,400</u>	<u>6,787</u>	<u>-</u>	<u>-</u>	<u>114,003</u>	<u>-</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>FUND BALANCES (DEFICIT)</b>						
Restricted for:						
Administrative services	-	-	-	-	-	-
Court support services	-	-	-	-	-	-
Sheriff	6,894,226	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Housing programs	-	-	-	-	-	-
Recreation and tourism	-	-	-	-	577,299	1,777,675
Emergency management	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Clerk of court	-	-	-	-	-	-
Rescue services	-	-	-	-	-	-
Committed to:						
Rescue services	-	-	-	-	-	-
Sheriff	-	2,473,156	-	-	-	-
Emergency management	-	-	-	-	-	-
Animal care	-	-	781,164	-	-	-
Public works	-	-	-	1,725,713	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	<u>6,894,226</u>	<u>2,473,156</u>	<u>781,164</u>	<u>1,725,713</u>	<u>577,299</u>	<u>1,777,675</u>
 Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,081,626</u>	<u>\$ 2,479,943</u>	<u>\$ 781,164</u>	<u>\$ 1,725,713</u>	<u>\$ 691,302</u>	<u>\$ 1,777,675</u>

<b>Victims Bill of Rights</b>	<b>Parks, Recreation, &amp; Tourism</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 56,213	\$ 14,278	\$ 28,561,030
-	-	5,366,494
-	727,599	2,710,907
65	642	1,061,989
40,102	-	8,293,993
-	-	2,469
<u>\$ 96,380</u>	<u>\$ 742,519</u>	<u>\$ 45,996,882</u>

\$ -	\$ 229,035	\$ 2,892,830
35,925	381,706	936,080
-	-	589,684
-	654,658	3,816,798
<u>35,925</u>	<u>1,265,399</u>	<u>8,235,392</u>

-	535,000	1,131,000
-	535,000	1,131,000

-	-	2,469
60,455	-	2,118,576
-	-	8,631,564
-	-	13,229,607
-	-	959,915
-	-	199,042
-	-	5,618,733
-	-	109,556
-	-	1,041,913
-	-	1,119,027
-	-	208,220
-	-	9,801
-	-	2,528,282
-	-	125,299
-	-	937,267
-	-	1,731,894
-	(1,057,880)	(1,940,675)
<u>60,455</u>	<u>(1,057,880)</u>	<u>36,630,490</u>

<u>\$ 96,380</u>	<u>\$ 742,519</u>	<u>\$ 45,996,882</u>
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**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR FISCAL ENDED JUNE 30, 2020**

	<b>Infrastructure Bank</b>	<b>Charity Hospitalization</b>	<b>Hospitality Tax</b>	<b>Interoperable Communications</b>	<b>Fire Service Areas</b>	<b>Greenville County Business Park</b>
<b>Revenues:</b>						
Property taxes	\$ 12,199,861	\$ 5,712,071	\$ -	\$ -	\$ 7,660,473	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	121,517	-	-	297,900	-
Hospitality tax	-	-	8,962,915	-	-	-
Fees	-	34,750	-	3,162,577	-	-
Interest income	79,637	776	116,003	15,446	-	-
Other miscellaneous revenues	-	-	-	-	-	-
Total revenues	<u>12,279,498</u>	<u>5,869,114</u>	<u>9,078,918</u>	<u>3,178,023</u>	<u>7,958,373</u>	<u>-</u>
<b>Expenditures:</b>						
Current						
General services	-	-	-	-	-	6,908
Emergency medical services	-	-	-	-	-	-
Community development and planning	1,712,138	-	-	-	-	-
Public safety	-	6,683,136	-	3,468,315	7,924,975	-
Judicial services	-	-	-	-	-	-
Law enforcement services	-	-	-	-	-	-
Parks, recreation & tourism	-	-	-	-	-	-
Boards, commissions & others	-	-	792,081	-	-	-
Capital outlay	-	-	-	255,237	-	-
Total expenditures	<u>1,712,138</u>	<u>6,683,136</u>	<u>792,081</u>	<u>3,723,552</u>	<u>7,924,975</u>	<u>6,908</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,567,360</u>	<u>(814,022)</u>	<u>8,286,837</u>	<u>(545,529)</u>	<u>33,398</u>	<u>(6,908)</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(11,987,646)	-	(8,339,459)	-	-	-
Total other financing sources (uses)	<u>(11,987,646)</u>	<u>-</u>	<u>(8,339,459)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,420,286)	(814,022)	(52,622)	(545,529)	33,398	(6,908)
<b>Fund balances (deficit), beginning of year</b>	<u>2,659,256</u>	<u>(68,773)</u>	<u>3,272,474</u>	<u>1,505,444</u>	<u>66,283</u>	<u>9,377</u>
<b>Fund balances (deficit), end of year</b>	<u>\$ 1,238,970</u>	<u>\$ (882,795)</u>	<u>\$ 3,219,852</u>	<u>\$ 959,915</u>	<u>\$ 99,681</u>	<u>\$ 2,469</u>

Miscellaneous Other Grants	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
17,024,551	-	-	-	654,532	-	-
-	-	-	-	-	-	-
277,330	154,670	104,160	-	-	-	11,996,891
-	8,521	7,514	14,735	8,128	17,768	307,908
1,176,761	-	-	188,301	-	529,736	-
<u>18,478,642</u>	<u>163,191</u>	<u>111,674</u>	<u>203,036</u>	<u>662,660</u>	<u>547,504</u>	<u>12,304,799</u>
-	-	-	-	-	-	-
569,023	-	-	-	-	-	-
3,939,290	-	-	-	-	-	1,320,668
-	-	-	-	-	-	-
7,217,709	150,820	44,760	421,606	-	-	-
2,457,529	-	-	-	37,664	212,898	-
126,415	-	-	-	-	-	-
2,803,996	-	-	-	-	-	-
2,066,022	-	-	-	-	133,990	11,136,537
<u>19,179,984</u>	<u>150,820</u>	<u>44,760</u>	<u>421,606</u>	<u>37,664</u>	<u>346,888</u>	<u>12,457,205</u>
(701,342)	12,371	66,914	(218,570)	624,996	200,616	(152,406)
715,559	1,250	-	-	-	-	-
<u>(1,250)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,800,000)</u>
714,309	1,250	-	-	-	-	(2,800,000)
12,967	13,621	66,914	(218,570)	624,996	200,616	(2,952,406)
<u>4,319,474</u>	<u>235,637</u>	<u>231,339</u>	<u>531,765</u>	<u>63,161</u>	<u>688,033</u>	<u>14,943,043</u>
<u>\$ 4,332,441</u>	<u>\$ 249,258</u>	<u>\$ 298,253</u>	<u>\$ 313,195</u>	<u>\$ 688,157</u>	<u>\$ 888,649</u>	<u>\$ 11,990,637</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR FISCAL ENDED JUNE 30, 2020**

	<u>E-911</u>	<u>Detention Center Inmate</u>	<u>Second Chance</u>	<u>Public Works Programs</u>	<u>State Accommodations Tax</u>	<u>Local Accommodations Tax</u>
<b>Revenues:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	2,715,251	-	-	-	817,660	-
Hospitality tax	-	-	-	-	-	-
Fees	710,997	766,997	-	225,231	-	-
Interest income	124,623	46,440	-	-	-	-
Other miscellaneous revenues	-	-	203,386	-	-	651,701
<b>Total revenues</b>	<u>3,550,871</u>	<u>813,437</u>	<u>203,386</u>	<u>225,231</u>	<u>817,660</u>	<u>651,701</u>
<b>Expenditures:</b>						
Current						
General services	-	-	-	-	-	-
Emergency medical services	-	-	-	-	-	-
Community development and planning	-	-	-	34,000	-	-
Public safety	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-
Law enforcement services	3,353,276	205,050	-	-	-	-
Parks, recreation & tourism	-	-	-	-	-	-
Boards, commissions & others	-	-	80,000	-	968,699	170,252
Capital outlay	20,034	107,054	-	116,302	-	-
<b>Total expenditures</b>	<u>3,373,310</u>	<u>312,104</u>	<u>80,000</u>	<u>150,302</u>	<u>968,699</u>	<u>170,252</u>
Excess (deficiency) of revenues over (under) expenditures	<u>177,561</u>	<u>501,333</u>	<u>123,386</u>	<u>74,929</u>	<u>(151,039)</u>	<u>481,449</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(27,279)	-	-	-	(64,633)	-
<b>Total other financing     sources (uses), net</b>	<u>(27,279)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(64,633)</u>	<u>-</u>
Net change in fund balances	150,282	501,333	123,386	74,929	(215,672)	481,449
<b>Fund balances (deficit), beginning of year, as restated</b>	<u>6,743,944</u>	<u>1,971,823</u>	<u>657,778</u>	<u>1,650,784</u>	<u>792,971</u>	<u>1,296,226</u>
<b>Fund balances (deficit), end of year</b>	<u>\$ 6,894,226</u>	<u>\$ 2,473,156</u>	<u>\$ 781,164</u>	<u>\$ 1,725,713</u>	<u>\$ 577,299</u>	<u>\$ 1,777,675</u>

<b>Victims Bill of Rights</b>	<b>Parks, Recreation, &amp; Tourism</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ -	\$ 10,648,980	\$ 36,221,385
-	287,260	287,260
468,908	227,846	22,328,165
-	-	8,962,915
-	3,029,448	20,463,051
3,282	18,966	769,747
-	458,998	3,208,883
<u>472,190</u>	<u>14,671,498</u>	<u>92,241,406</u>
-	-	6,908
-	-	569,023
-	-	7,006,096
-	-	18,076,426
567,773	-	8,402,668
-	-	6,266,417
-	14,236,184	14,362,599
-	-	4,815,028
-	83,931	13,919,107
<u>567,773</u>	<u>14,320,115</u>	<u>73,424,272</u>
<u>(95,583)</u>	<u>351,383</u>	<u>18,817,134</u>
-	1,347,984	2,064,793
-	(3,736,996)	(26,957,263)
-	(2,389,012)	(24,892,470)
(95,583)	(2,037,629)	(6,075,336)
<u>156,038</u>	<u>979,749</u>	<u>42,705,826</u>
<u>\$ 60,455</u>	<u>\$ (1,057,880)</u>	<u>\$ 36,630,490</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - INFRASTRUCTURE BANK  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 11,967,253	\$ 11,967,253	\$ 12,199,861	\$ 232,608
Interest income	75,000	75,000	79,637	4,637
Total revenues	<u>12,042,253</u>	<u>12,042,253</u>	<u>12,279,498</u>	<u>237,245</u>
<b>Expenditures:</b>				
Current				
Community development and planning	1,857,343	1,857,343	1,712,138	145,205
Total expenditures	<u>1,857,343</u>	<u>1,857,343</u>	<u>1,712,138</u>	<u>145,205</u>
Excess of revenues over expenditures	<u>10,184,910</u>	<u>10,184,910</u>	<u>10,567,360</u>	<u>382,450</u>
<b>Other financing uses:</b>				
Transfers out	(11,987,646)	(11,987,646)	(11,987,646)	-
Total other financing uses	<u>(11,987,646)</u>	<u>(11,987,646)</u>	<u>(11,987,646)</u>	<u>-</u>
Net change in fund balance	(1,802,736)	(1,802,736)	(1,420,286)	382,450
<b>Fund balance, beginning of year</b>	<u>2,659,256</u>	<u>2,659,256</u>	<u>2,659,256</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 856,520</u>	<u>\$ 856,520</u>	<u>\$ 1,238,970</u>	<u>\$ 382,450</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - CHARITY HOSPITALIZATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 5,878,316	\$ 5,878,316	\$ 5,712,071	\$ (166,245)
Fees	30,000	30,000	34,750	4,750
Intergovernmental	110,500	110,500	121,517	11,017
Interest income	-	-	776	776
Other miscellaneous revenues	110,000	110,000	-	(110,000)
Total revenues	<u>6,128,816</u>	<u>6,128,816</u>	<u>5,869,114</u>	<u>(259,702)</u>
<b>Expenditures:</b>				
Current				
Public safety	6,322,143	6,324,894	6,744,159	(419,265)
Total expenditures	<u>6,322,143</u>	<u>6,324,894</u>	<u>6,744,159</u>	<u>(419,265)</u>
Net change in fund balance	(193,327)	(196,078)	(875,045)	(678,967)
Fund balance (deficit), beginning of year	<u>(68,773)</u>	<u>(68,773)</u>	<u>(68,773)</u>	<u>-</u>
Adjustment: Budget to GAAP basis	-	-	61,023	61,023
Fund balance (deficit), end of year	<u>\$ (262,100)</u>	<u>\$ (264,851)</u>	<u>\$ (882,795)</u>	<u>\$ (617,944)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - HOSPITALITY TAX  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Hospitality taxes	\$ 8,924,746	\$ 8,924,746	\$ 8,962,915	\$ 38,169
Interest income	70,000	70,000	116,003	46,003
Total revenues	<u>8,994,746</u>	<u>8,994,746</u>	<u>9,078,918</u>	<u>84,172</u>
<b>Expenditures:</b>				
Current				
Boards, commissions & others	440,000	790,000	792,081	(2,081)
Total expenditures	<u>440,000</u>	<u>790,000</u>	<u>792,081</u>	<u>(2,081)</u>
Excess of revenues over expenditures	<u>8,554,746</u>	<u>8,204,746</u>	<u>8,286,837</u>	<u>82,091</u>
<b>Other financing uses:</b>				
Transfers out	(8,339,459)	(8,339,459)	(8,339,459)	-
Total other financing uses	<u>(8,339,459)</u>	<u>(8,339,459)</u>	<u>(8,339,459)</u>	<u>-</u>
Net change in fund balance	215,287	(134,713)	(52,622)	82,091
<b>Fund balance, beginning of year</b>	<u>3,272,474</u>	<u>3,272,474</u>	<u>3,272,474</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 3,487,761</u>	<u>\$ 3,137,761</u>	<u>\$ 3,219,852</u>	<u>\$ 82,091</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - INTEROPERABLE COMMUNICATIONS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Fees	\$ 3,158,504	\$ 3,158,504	\$ 3,162,577	\$ 4,073
Interest income	-	-	15,446	15,446
Total revenues	<u>3,158,504</u>	<u>3,158,504</u>	<u>3,178,023</u>	<u>19,519</u>
<b>Expenditures:</b>				
Current				
Public safety	3,250,000	3,396,522	3,700,524	(304,002)
Capital outlay	106,510	64,262	255,897	(191,635)
Total expenditures	<u>3,356,510</u>	<u>3,460,784</u>	<u>3,956,421</u>	<u>(495,637)</u>
Net change in fund balance	(198,006)	(302,280)	(778,398)	(476,118)
<b>Fund balance, beginning of year</b>	<u>1,505,444</u>	<u>1,505,444</u>	<u>1,505,444</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>232,869</u>	<u>232,869</u>
<b>Fund balance, end of year</b>	<u>\$ 1,307,438</u>	<u>\$ 1,203,164</u>	<u>\$ 959,915</u>	<u>\$ (243,249)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - LOCAL ACCOMMODATIONS TAX  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Other miscellaneous revenues	\$ 835,000	\$ 835,000	\$ 651,701	\$ (183,299)
Total revenues	<u>835,000</u>	<u>835,000</u>	<u>651,701</u>	<u>(183,299)</u>
<b>Expenditures:</b>				
Current				
Boards, commissions & others	400,000	400,000	170,252	229,748
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>170,252</u>	<u>229,748</u>
Net change in fund balance	435,000	435,000	481,449	46,449
<b>Fund balance, beginning of year</b>	<u>1,296,226</u>	<u>1,296,226</u>	<u>1,296,226</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 1,731,226</u>	<u>\$ 1,731,226</u>	<u>\$ 1,777,675</u>	<u>\$ 46,449</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - VICTIM'S BILL OF RIGHTS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Intergovernmental	\$ 568,000	\$ 568,000	\$ 468,908	\$ (99,092)
Interest income	-	-	3,282	3,282
Total revenues	<u>568,000</u>	<u>568,000</u>	<u>472,190</u>	<u>(95,810)</u>
<b>Expenditures:</b>				
Current				
Judicial services	<u>625,554</u>	<u>625,554</u>	<u>567,773</u>	<u>57,781</u>
Total expenditures	<u>625,554</u>	<u>625,554</u>	<u>567,773</u>	<u>57,781</u>
Net change in fund balance	(57,554)	(57,554)	(95,583)	(38,029)
<b>Fund balance, beginning of year</b>	<u>156,038</u>	<u>156,038</u>	<u>156,038</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 98,484</u>	<u>\$ 98,484</u>	<u>\$ 60,455</u>	<u>\$ (38,029)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - E911  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Fees	\$ 780,000	\$ 780,000	\$ 710,997	\$ (69,003)
Intergovernmental	2,331,600	2,331,600	2,715,251	383,651
Interest income	70,000	70,000	124,623	54,623
Total revenues	<u>3,181,600</u>	<u>3,181,600</u>	<u>3,550,871</u>	<u>369,271</u>
<b>Expenditures:</b>				
Current				
Law enforcement services	3,140,323	4,210,387	3,503,398	706,989
Capital outlay	-	1,416,146	20,034	1,396,112
Total expenditures	<u>3,140,323</u>	<u>5,626,533</u>	<u>3,523,432</u>	<u>2,103,101</u>
Excess (deficiency) of revenues over (under) expenditures	<u>41,277</u>	<u>(2,444,933)</u>	<u>27,439</u>	<u>2,472,372</u>
<b>Other financing uses:</b>				
Transfers out	<u>(27,279)</u>	<u>(27,279)</u>	<u>(27,279)</u>	<u>-</u>
Total other financing uses	<u>(27,279)</u>	<u>(27,279)</u>	<u>(27,279)</u>	<u>-</u>
Net change in fund balance	13,998	(2,472,212)	160	2,472,372
<b>Fund balance, beginning of year</b>	<u>6,743,944</u>	<u>6,743,944</u>	<u>6,743,944</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>150,122</u>	<u>150,122</u>
<b>Fund balance, end of year</b>	<u>\$ 6,757,942</u>	<u>\$ 4,271,732</u>	<u>\$ 6,894,226</u>	<u>\$ 2,622,494</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - STATE ACCOMMODATIONS TAX  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Intergovernmental	\$ 1,224,120	\$ 1,224,120	\$ 817,660	\$ (406,460)
Total revenues	<u>1,224,120</u>	<u>1,224,120</u>	<u>817,660</u>	<u>(406,460)</u>
<b>Expenditures:</b>				
Current				
Boards, commissions & others	1,116,000	1,586,163	968,699	617,464
Total expenditures	<u>1,116,000</u>	<u>1,586,163</u>	<u>968,699</u>	<u>617,464</u>
Excess (deficiency) of revenues over (under) expenditures	<u>108,120</u>	<u>(362,043)</u>	<u>(151,039)</u>	<u>211,004</u>
<b>Other financing uses:</b>				
Transfers out	-	-	(64,633)	(64,633)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(64,633)</u>	<u>(64,633)</u>
Net change in fund balance	108,120	(362,043)	(215,672)	146,371
<b>Fund balance, beginning of year</b>	<u>792,971</u>	<u>792,971</u>	<u>792,971</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 901,091</u>	<u>\$ 430,928</u>	<u>\$ 577,299</u>	<u>\$ 146,371</u>

**GREENVILLE COUNTY, SOUTH CAROLINA  
ROAD MAINTENANCE PROGRAM**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ -	\$ (2,500,000)
Fees	9,636,250	9,636,250	11,996,891	2,360,641
Interest revenue	162,500	162,500	307,908	145,408
Total revenues	<u>12,298,750</u>	<u>12,298,750</u>	<u>12,304,799</u>	<u>6,049</u>
<b>Expenditures:</b>				
Current:				
Community development and planning	1,050,000	1,960,906	1,737,836	223,070
Capital outlay	10,950,000	13,770,564	13,223,815	546,749
Total expenditures	<u>12,000,000</u>	<u>15,731,470</u>	<u>14,961,651</u>	<u>769,819</u>
Excess (deficiency) of revenues over (under) expenditures	<u>298,750</u>	<u>(3,432,720)</u>	<u>(2,656,852)</u>	<u>775,868</u>
<b>Other financing uses:</b>				
Transfers out	(2,800,000)	(2,800,000)	(2,800,000)	-
Total other financing uses	<u>(2,800,000)</u>	<u>(2,800,000)</u>	<u>(2,800,000)</u>	<u>-</u>
Net change in fund balances	(2,501,250)	(6,232,720)	(5,456,852)	775,868
<b>Fund balance, beginning of year</b>	<u>14,943,043</u>	<u>14,943,043</u>	<u>14,943,043</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>2,504,446</u>	<u>2,504,446</u>
<b>Fund balance, end of year</b>	<u>\$ 12,441,793</u>	<u>\$ 8,710,323</u>	<u>\$ 11,990,637</u>	<u>\$ 3,280,314</u>

**GREENVILLE COUNTY, SOUTH CAROLINA  
PARKS, RECREATION AND TOURISM FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 10,916,577	\$ 10,916,577	\$ 10,648,980	\$ (267,597)
County offices	443,700	443,700	287,260	(156,440)
Intergovernmental	206,500	206,500	227,846	21,346
Fees	5,440,670	5,440,670	3,029,448	(2,411,222)
Interest revenue	30,000	30,000	18,966	(11,034)
Other miscellaneous revenues	357,200	357,200	458,998	101,798
Total revenues	<u>17,394,647</u>	<u>17,394,647</u>	<u>14,671,498</u>	<u>(2,723,149)</u>
<b>Expenditures:</b>				
Current:				
Parks, recreation & tourism	16,926,149	16,975,095	14,236,184	2,738,911
Capital outlay	100,000	90,663	83,931	6,732
Total expenditures	<u>17,026,149</u>	<u>17,065,758</u>	<u>14,320,115</u>	<u>2,745,643</u>
Excess of revenues over expenditures	<u>368,498</u>	<u>328,889</u>	<u>351,383</u>	<u>22,494</u>
<b>Other financing sources (uses):</b>				
Transfers in	1,709,784	1,709,784	1,347,984	(361,800)
Transfers out	<u>(3,736,996)</u>	<u>(3,736,996)</u>	<u>(3,736,996)</u>	-
Total other financing uses, net	<u>(2,027,212)</u>	<u>(2,027,212)</u>	<u>(2,389,012)</u>	<u>(361,800)</u>
Net change in fund balances	(1,658,714)	(1,698,323)	(2,037,629)	(339,306)
<b>Fund balance, beginning of year</b>	<u>979,749</u>	<u>979,749</u>	<u>979,749</u>	-
<b>Fund balance, end of year</b>	<u><u>\$ (678,965)</u></u>	<u><u>\$ (718,574)</u></u>	<u><u>\$ (1,057,880)</u></u>	<u><u>\$ (339,306)</u></u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Interest income	\$ -	\$ -	\$ 89,546	\$ 89,546
Other miscellaneous revenues	146,840	108,966	886,779	777,813
Total revenues	<u>146,840</u>	<u>108,966</u>	<u>976,325</u>	<u>867,359</u>
<b>Expenditures:</b>				
Current				
Administrative services	26,188	1,061,546	1,035,358	26,188
General services	307,698	2,208,668	1,766,713	441,955
Community development and planning	1,327,285	2,827,218	2,707,162	120,056
Public safety	-	5,929,500	3,030,979	2,898,521
Judicial services	-	830	829	1
Parks, recreation & tourism	125,667	372,483	347,258	25,225
Capital outlay	7,756,632	30,266,265	50,187,351	(19,921,086)
Debt service				
Bond issuance cost	2,857	2,857	70,500	(67,643)
Total expenditures	<u>9,546,327</u>	<u>42,669,367</u>	<u>59,146,150</u>	<u>(16,476,783)</u>
Deficiency of revenues under expenditures	<u>(9,399,487)</u>	<u>(42,560,401)</u>	<u>(58,169,825)</u>	<u>(15,609,424)</u>
<b>Other financing sources (uses):</b>				
Proceeds from issuance of capital lease	-	-	7,000,000	7,000,000
Proceeds from issuance of debt	-	-	6,000,000	6,000,000
Transfers in	5,761,898	5,510,000	44,676,294	39,166,294
Transfers out	<u>(5,761,898)</u>	<u>(40,475)</u>	<u>(44,593)</u>	<u>(4,118)</u>
Total other financing sources (uses), net	<u>-</u>	<u>5,469,525</u>	<u>57,631,701</u>	<u>52,162,176</u>
Net change in fund balance	(9,399,487)	(37,090,876)	(538,124)	36,552,752
<b>Fund balance, beginning of year</b>	<u>(6,688,899)</u>	<u>(6,688,899)</u>	<u>(6,688,899)</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>3,860,047</u>	<u>3,860,047</u>
<b>Fund balance, end of year</b>	<u>\$ (16,088,386)</u>	<u>\$ (43,779,775)</u>	<u>\$ (3,366,976)</u>	<u>\$ 40,412,799</u>

# GREENVILLE COUNTY, SOUTH CAROLINA

## NONMAJOR GOVERNMENTAL FUNDS

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### DEBT SERVICE FUNDS

**General Obligation Bonds Fund** This fund is used to account for principal and interest payments on the County's general obligation bonds.

**Certificates of Participation Fund** This fund is used to account for principal and interest payments on the County's certificates of participation.

**Special Source Revenue Bonds Fund** This fund is used to account for principal and interest payments on the County's special source revenue bonds.

**Capital Leases Fund** This fund is used to account for principal and interest payments on the County's leases of equipment, vehicles and real estate.

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
JUNE 30, 2020**

	<b>General Obligation Bonds</b>	<b>Certificates of Participation</b>	<b>Special Source Revenue Bonds</b>	<b>Capital Leases</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,270,943	\$ 2,068,762	\$ 2,378,709	\$ 382,972	\$ 6,101,386
Investments	657,376	73,576	28,926	-	759,878
Taxes receivable, net of allowance	228,563	100,344	-	-	328,907
Other receivables	1,620	2,111	1,729	386	5,846
Restricted cash and cash equivalents	-	267,571	2,676,504	-	2,944,075
Restricted investments	-	909,927	-	-	909,927
Total assets	<u>\$ 2,158,502</u>	<u>\$ 3,422,291</u>	<u>\$ 5,085,868</u>	<u>\$ 383,358</u>	<u>\$ 11,050,019</u>
<b>DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	\$ 179,000	\$ 86,000	\$ -	\$ -	\$ 265,000
Total deferred inflows of resources	<u>179,000</u>	<u>86,000</u>	<u>-</u>	<u>-</u>	<u>265,000</u>
<b>FUND BALANCES</b>					
Restricted for:					
Debt service	<u>1,979,502</u>	<u>3,336,291</u>	<u>5,085,868</u>	<u>383,358</u>	<u>10,785,019</u>
Total fund balances	<u>1,979,502</u>	<u>3,336,291</u>	<u>5,085,868</u>	<u>383,358</u>	<u>10,785,019</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,158,502</u>	<u>\$ 3,422,291</u>	<u>\$ 5,085,868</u>	<u>\$ 383,358</u>	<u>\$ 11,050,019</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<b>General Obligation Bonds</b>	<b>Certificates of Participation</b>	<b>Special Source Revenue Bonds</b>	<b>Capital Leases</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>Revenues:</b>					
Property taxes	\$ 3,792,330	\$ 957,547	\$ -	\$ -	\$ 4,749,877
Intergovernmental	5,041,949	18,275	-	-	5,060,224
Interest revenue	53,963	13,659	14,094	2,429	84,145
Total revenues	<u>8,888,242</u>	<u>989,481</u>	<u>14,094</u>	<u>2,429</u>	<u>9,894,246</u>
<b>Expenditures:</b>					
Debt service:					
Principal	6,860,000	2,685,000	2,257,000	3,234,966	15,036,966
Interest	1,970,223	1,109,677	252,641	263,057	3,595,598
Fiscal agent fees	60,577	10,276	7,108	-	77,961
Bond issuance cost	-	-	75,750	-	75,750
Total expenditures	<u>8,890,800</u>	<u>3,804,953</u>	<u>2,592,499</u>	<u>3,498,023</u>	<u>18,786,275</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,558)</u>	<u>(2,815,472)</u>	<u>(2,578,405)</u>	<u>(3,495,594)</u>	<u>(8,892,029)</u>
<b>Other financing sources (uses):</b>					
Proceeds from issuance of debt	-	-	6,889,000	-	6,889,000
Premium on bonds issued	754,407	-	-	-	754,407
Transfers in	-	3,794,675	2,509,641	3,510,449	9,814,765
Payments to refunded bond escrow agent	-	-	(3,456,000)	-	(3,456,000)
Total other financing sources, net	<u>754,407</u>	<u>3,794,675</u>	<u>5,942,641</u>	<u>3,510,449</u>	<u>14,002,172</u>
Net change in fund balances	751,849	979,203	3,364,236	14,855	5,110,143
<b>Fund balances, beginning of year</b>	<u>1,227,653</u>	<u>2,357,088</u>	<u>1,721,632</u>	<u>368,503</u>	<u>5,674,876</u>
<b>Fund balances, end of year</b>	<u>\$ 1,979,502</u>	<u>\$ 3,336,291</u>	<u>\$ 5,085,868</u>	<u>\$ 383,358</u>	<u>\$ 10,785,019</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**DEBT SERVICE FUND - GENERAL OBLIGATION BONDS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 2,911,166	\$ 2,911,166	\$ 3,792,330	\$ 881,164
Intergovernmental	5,703,221	5,703,221	5,041,949	(661,272)
Interest income	10,000	10,000	53,963	43,963
Total revenues	<u>8,624,387</u>	<u>8,624,387</u>	<u>8,888,242</u>	<u>263,855</u>
<b>Expenditures:</b>				
Debt service				
Principal	6,040,000	6,860,000	6,860,000	-
Interest	1,653,410	1,970,449	1,970,223	226
Fiscal agent fees	4,999	4,999	60,577	(55,578)
Total expenditures	<u>7,698,409</u>	<u>8,835,448</u>	<u>8,890,800</u>	<u>(55,352)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>925,978</u>	<u>(211,061)</u>	<u>(2,558)</u>	<u>208,503</u>
<b>Other financing sources</b>				
Premium on bonds issued	-	-	754,407	754,407
Total other financing sources	<u>-</u>	<u>-</u>	<u>754,407</u>	<u>754,407</u>
Net change in fund balance	925,978	(211,061)	751,849	962,910
<b>Fund balance, beginning of year</b>	<u>1,227,653</u>	<u>1,227,653</u>	<u>1,227,653</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 2,153,631</u>	<u>\$ 1,016,592</u>	<u>\$ 1,979,502</u>	<u>\$ 962,910</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**DEBT SERVICE FUND - CERTIFICATES OF PARTICIPATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 485,194	\$ 485,194	\$ 957,547	\$ 472,353
Intergovernmental	3,807,075	12,400	18,275	5,875
Interest income	250	250	13,659	13,409
Total revenues	<u>4,292,519</u>	<u>497,844</u>	<u>989,481</u>	<u>491,637</u>
<b>Expenditures:</b>				
Debt service				
Principal	2,685,000	2,685,000	2,685,000	-
Interest	1,109,675	1,109,675	1,109,677	(2)
Fiscal agent fees	10,000	10,000	10,276	(276)
Total expenditures	<u>3,804,675</u>	<u>3,804,675</u>	<u>3,804,953</u>	<u>(278)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>487,844</u>	<u>(3,306,831)</u>	<u>(2,815,472)</u>	<u>491,359</u>
<b>Other financing sources</b>				
Transfers in	-	3,794,675	3,794,675	-
Total other financing sources	<u>-</u>	<u>3,794,675</u>	<u>3,794,675</u>	<u>-</u>
Net change in fund balance	487,844	487,844	979,203	491,359
Fund balance, beginning of year	<u>2,357,088</u>	<u>2,357,088</u>	<u>2,357,088</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,844,932</u>	<u>\$ 2,844,932</u>	<u>\$ 3,336,291</u>	<u>\$ 491,359</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**DEBT SERVICE FUND - SPECIAL SOURCE REVENUE BONDS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Intergovernmental	\$ 102,000	\$ 102,000	\$ -	\$ (102,000)
Interest income	5,000	5,000	14,094	9,094
Total revenues	<u>107,000</u>	<u>107,000</u>	<u>14,094</u>	<u>(92,906)</u>
<b>Expenditures:</b>				
Debt service				
Principal	2,257,000	2,257,000	2,257,000	-
Interest	252,641	252,641	252,641	-
Fiscal agent fees	10,000	10,000	7,108	2,892
Bond issuance cost	-	-	75,750	(75,750)
Total expenditures	<u>2,519,641</u>	<u>2,519,641</u>	<u>2,592,499</u>	<u>(72,858)</u>
Deficiency of revenues under expenditures	<u>(2,412,641)</u>	<u>(2,412,641)</u>	<u>(2,578,405)</u>	<u>(165,764)</u>
<b>Other financing sources (uses)</b>				
Proceeds from issuance of debt	-	-	6,889,000	6,889,000
Payments to refunded bond escrow agent	-	-	(3,456,000)	(3,456,000)
Transfers in	2,509,641	2,509,641	2,509,641	-
Total other financing sources, net	<u>2,509,641</u>	<u>2,509,641</u>	<u>5,942,641</u>	<u>3,433,000</u>
Net change in fund balance	97,000	97,000	3,364,236	3,267,236
<b>Fund balance, beginning of year</b>	<u>1,721,632</u>	<u>1,721,632</u>	<u>1,721,632</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 1,818,632</u>	<u>\$ 1,818,632</u>	<u>\$ 5,085,868</u>	<u>\$ 3,267,236</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**DEBT SERVICE FUND - CAPITAL LEASES  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Interest income	\$ 2,000	\$ 2,000	\$ 2,429	\$ 429
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2,429</u>	<u>429</u>
<b>Expenditures:</b>				
Debt service				
Principal	3,320,368	3,258,401	3,234,966	23,435
Interest	190,081	252,048	263,057	(11,009)
Total expenditures	<u>3,510,449</u>	<u>3,510,449</u>	<u>3,498,023</u>	<u>12,426</u>
Deficiency of revenues under expenditures	<u>(3,508,449)</u>	<u>(3,508,449)</u>	<u>(3,495,594)</u>	<u>12,855</u>
<b>Other financing sources</b>				
Transfers in	3,510,449	3,510,449	3,510,449	-
Total other financing sources	<u>3,510,449</u>	<u>3,510,449</u>	<u>3,510,449</u>	<u>-</u>
Net change in fund balance	2,000	2,000	14,855	12,855
<b>Fund balance, beginning of year</b>	<u>368,503</u>	<u>368,503</u>	<u>368,503</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u><u>\$ 370,503</u></u>	<u><u>\$ 370,503</u></u>	<u><u>\$ 383,358</u></u>	<u><u>\$ 12,855</u></u>

# GREENVILLE COUNTY, SOUTH CAROLINA

## INTERNAL SERVICE FUNDS

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### INTERNAL SERVICE FUNDS

**Vehicle Service Center Fund** is used to account for the operation and maintenance of County vehicles. The Fund bills other County funds at amounts that will approximately recover all the cost of the services provided.

**Workers Compensation Fund** is used to account for the receipt and disbursements of workers compensation claims.

**Health and Dental Fund** is used to account for the receipt and disbursement of employee group health and dental insurance claims.

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS  
JUNE 30, 2020**

	<u>Vehicle Service Center</u>	<u>Workers' Compensation</u>	<u>Health and Dental</u>	<u>Total Internal Service Funds</u>
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 824,148	\$ 927,164	\$ 12,608	\$ 1,763,920
Investments	379,968	2,571,182	-	2,951,150
Other receivables	13,747	4,386	154,658	172,791
Inventory	312,191	-	-	312,191
Total current assets	<u>1,530,054</u>	<u>3,502,732</u>	<u>167,266</u>	<u>5,200,052</u>
<b>NONCURRENT ASSETS</b>				
Capital assets:				
Nondepreciable	136,620	-	-	136,620
Depreciable, net of accumulated depreciation	49,767	-	-	49,767
Total noncurrent assets	<u>186,387</u>	<u>-</u>	<u>-</u>	<u>186,387</u>
Total assets	<u>1,716,441</u>	<u>3,502,732</u>	<u>167,266</u>	<u>5,386,439</u>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	253,100	-	51,262	304,362
Accrued expenses	40,601	-	-	40,601
Claims payable - current portion	-	1,430,000	2,156,000	3,586,000
Compensated absences - current portion	7,624	-	-	7,624
Total current liabilities	<u>301,325</u>	<u>1,430,000</u>	<u>2,207,262</u>	<u>3,938,587</u>
<b>NONCURRENT LIABILITIES</b>				
Advance from other funds	-	-	2,913,956	2,913,956
Claims payable - long term portion	-	770,000	44,000	814,000
Compensated absences - long term portion	77,089	-	-	77,089
Total long-term liabilities	<u>77,089</u>	<u>770,000</u>	<u>2,957,956</u>	<u>3,805,045</u>
Total liabilities	<u>378,414</u>	<u>2,200,000</u>	<u>5,165,218</u>	<u>7,743,632</u>
<b>NET POSITION</b>				
Investment in capital assets	186,387	-	-	186,387
Unrestricted (deficit)	1,151,640	1,302,732	(4,997,952)	(2,543,580)
Total net position	<u>\$ 1,338,027</u>	<u>\$ 1,302,732</u>	<u>\$ (4,997,952)</u>	<u>\$ (2,357,193)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Vehicle Service Center</u>	<u>Workers' Compensation</u>	<u>Health and Dental</u>	<u>Total Internal Service Funds</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 6,964,871	\$ -	\$ -	\$ 6,964,871
Premiums	-	3,056,202	27,028,785	30,084,987
Total operating revenues	<u>6,964,871</u>	<u>3,056,202</u>	<u>27,028,785</u>	<u>37,049,858</u>
<b>OPERATING EXPENSES</b>				
Cost of material used	5,461,665	-	-	5,461,665
Copy expense	92	-	-	92
Personnel services	1,262,709	-	-	1,262,709
Printing and binding	1,336	-	-	1,336
Membership dues	663	-	-	663
Gas, oil and tires	20,641	-	-	20,641
Tools	7,532	-	-	7,532
Operational support	7,376	-	-	7,376
Operational assets	100,723	-	-	100,723
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	11,406	-	-	11,406
Training, travel and conference	4,597	-	-	4,597
Office supplies and postage	1,948	-	-	1,948
Utilities	59,028	-	-	59,028
Equipment maintenance	4,495	-	-	4,495
Insurance	7,000	-	-	7,000
Other maintenance	81,631	-	-	81,631
Technical and professional services	72	-	-	72
Uniforms	9,095	-	-	9,095
Contractual agreements	2,723	-	-	2,723
Administrative expenses	-	58,816	172,856	231,672
Claims	-	1,825,546	24,105,772	25,931,318
Reinsurance	-	60,399	1,542,593	1,602,992
Total operating expenses	<u>7,056,207</u>	<u>1,944,761</u>	<u>25,821,221</u>	<u>34,822,189</u>
Operating income (loss)	<u>(91,336)</u>	<u>1,111,441</u>	<u>1,207,564</u>	<u>2,227,669</u>
<b>NONOPERATING REVENUES</b>				
Interest income	19,993	127,339	35,454	182,786
Total nonoperating revenues	<u>19,993</u>	<u>127,339</u>	<u>35,454</u>	<u>182,786</u>
Income (loss) before transfers	<u>(71,343)</u>	<u>1,238,780</u>	<u>1,243,018</u>	<u>2,410,455</u>
<b>TRANSFERS</b>				
Transfers in	-	-	724,418	724,418
Transfers out	(81,837)	(2,000,000)	-	(2,081,837)
Total transfers	<u>(81,837)</u>	<u>(2,000,000)</u>	<u>724,418</u>	<u>(1,357,419)</u>
Change in net position	(153,180)	(761,220)	1,967,436	1,053,036
<b>NET POSITION (DEFICIT), beginning of year,</b>	<u>1,491,207</u>	<u>2,063,952</u>	<u>(6,965,388)</u>	<u>(3,410,229)</u>
<b>NET POSITION (DEFICIT), end of year</b>	<u>\$ 1,338,027</u>	<u>\$ 1,302,732</u>	<u>\$ (4,997,952)</u>	<u>\$ (2,357,193)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Vehicle Service Center</u>	<u>Workers' Compensation</u>	<u>Health and Dental</u>	<u>Total Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$ 6,978,001	\$ 3,058,510	\$ 25,455,837	\$ 35,492,348
Payments to suppliers	(1,477,053)	(2,045,487)	(26,203,101)	(29,725,641)
Payments to employees	(5,453,859)	-	-	(5,453,859)
Net cash provided by (used in) operating activities	<u>47,089</u>	<u>1,013,023</u>	<u>(747,264)</u>	<u>312,848</u>
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Transfers in	-	-	724,418	724,418
Transfers out	(81,837)	(2,000,000)	-	(2,081,837)
Net cash provided by (used in) noncapital and related financing activities	<u>(81,837)</u>	<u>(2,000,000)</u>	<u>724,418</u>	<u>(1,357,419)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisitions of capital assets	(7,690)	-	-	(7,690)
Net cash used in capital and related financing activities	<u>(7,690)</u>	<u>-</u>	<u>-</u>	<u>(7,690)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of investments	(379,968)	(2,571,182)	-	(2,951,150)
Interest received	19,993	127,339	35,454	182,786
Net cash provided by (used in) investing activities	<u>(359,975)</u>	<u>(2,443,843)</u>	<u>35,454</u>	<u>(2,768,364)</u>
Change in cash and cash equivalents	(402,413)	(3,430,820)	12,608	(3,820,625)
<b>Cash and cash equivalents:</b>				
Beginning of year	1,226,561	4,357,984	-	5,584,545
End of year	<u>\$ 824,148</u>	<u>\$ 927,164</u>	<u>\$ 12,608</u>	<u>\$ 1,763,920</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss)	\$ (91,336)	\$ 1,111,441	\$ 1,207,564	\$ 2,227,669
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	11,406	-	-	11,406
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	13,130	2,308	(154,658)	(139,220)
Decrease in inventory	155,230	-	-	155,230
Decrease in advance from other funds	-	-	(1,418,290)	(1,418,290)
Increase (decrease) in accounts payable	(49,147)	(726)	18,120	(31,753)
Increase in accrued expenses	5,456	-	-	5,456
Decrease in claims payable	-	(100,000)	(400,000)	(500,000)
Increase in compensated absences	2,350	-	-	2,350
Net cash provided by (used in) operating activities	<u>\$ 47,089</u>	<u>\$ 1,013,023</u>	<u>\$ (747,264)</u>	<u>\$ 312,848</u>

## **AGENCY FUNDS**

**GREENVILLE COUNTY, SOUTH CAROLINA**

**AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Balance July 1, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2020</u>
<b><u>PROPERTY TAX</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,994,808	\$ 662,506,274	\$ (660,506,462)	\$ 6,994,620
Taxes receivable	34,341,580	7,813,399	-	42,154,979
Total assets	<u>\$ 39,336,388</u>	<u>\$ 670,319,673</u>	<u>\$ (660,506,462)</u>	<u>\$ 49,149,599</u>
<b>LIABILITIES</b>				
Due to others	\$ 4,994,808	\$ 662,506,274	\$ (660,506,462)	\$ 6,994,620
Uncollected taxes	34,341,580	7,813,399	-	42,154,979
Total liabilities	<u>\$ 39,336,388</u>	<u>\$ 670,319,673</u>	<u>\$ (660,506,462)</u>	<u>\$ 49,149,599</u>
<b><u>FAMILY COURT</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 24,111	\$ 7,052,508	\$ (6,957,765)	\$ 118,854
Total assets	<u>\$ 24,111</u>	<u>\$ 7,052,508</u>	<u>\$ (6,957,765)</u>	<u>\$ 118,854</u>
<b>LIABILITIES</b>				
Due to others	\$ 24,111	\$ 7,052,508	\$ (6,957,765)	\$ 118,854
Total liabilities	<u>\$ 24,111</u>	<u>\$ 7,052,508</u>	<u>\$ (6,957,765)</u>	<u>\$ 118,854</u>
<b><u>MASTER IN EQUITY</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,075,014	\$ 12,824,614	\$ (15,352,300)	\$ 1,547,328
Total assets	<u>\$ 4,075,014</u>	<u>\$ 12,824,614</u>	<u>\$ (15,352,300)</u>	<u>\$ 1,547,328</u>
<b>LIABILITIES</b>				
Due to others	\$ 4,075,014	\$ 12,824,614	\$ (15,352,300)	\$ 1,547,328
Total liabilities	<u>\$ 4,075,014</u>	<u>\$ 12,824,614</u>	<u>\$ (15,352,300)</u>	<u>\$ 1,547,328</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA**

**AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Balance July 1, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2020</u>
<b><u>CLERK OF COURT</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 11,605,629	\$ 4,221,844	\$ (3,383,793)	\$ 12,443,680
Total assets	<u>\$ 11,605,629</u>	<u>\$ 4,221,844</u>	<u>\$ (3,383,793)</u>	<u>\$ 12,443,680</u>
<b>LIABILITIES</b>				
Due to others	\$ 11,605,629	\$ 4,221,844	\$ (3,383,793)	\$ 12,443,680
Total liabilities	<u>\$ 11,605,629</u>	<u>\$ 4,221,844</u>	<u>\$ (3,383,793)</u>	<u>\$ 12,443,680</u>
<b><u>PRETRIAL INTERVENTION</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,101,867	\$ 1,379,311	\$ (835,588)	\$ 1,645,590
Total assets	<u>\$ 1,101,867</u>	<u>\$ 1,379,311</u>	<u>\$ (835,588)</u>	<u>\$ 1,645,590</u>
<b>LIABILITIES</b>				
Due to others	\$ 1,101,867	\$ 1,379,311	\$ (835,588)	\$ 1,645,590
Total liabilities	<u>\$ 1,101,867</u>	<u>\$ 1,379,311</u>	<u>\$ (835,588)</u>	<u>\$ 1,645,590</u>
<b><u>SPECIAL DISTRICTS</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 52,573,353	\$ 889,924,968	\$ (942,498,321)	\$ -
Investments	-	57,169,283	-	57,169,283
Total assets	<u>\$ 52,573,353</u>	<u>\$ 947,094,251</u>	<u>\$ (942,498,321)</u>	<u>\$ 57,169,283</u>
<b>LIABILITIES</b>				
Due to others	\$ 52,573,353	\$ 947,094,251	\$ (942,498,321)	\$ 57,169,283
Total liabilities	<u>\$ 52,573,353</u>	<u>\$ 947,094,251</u>	<u>\$ (942,498,321)</u>	<u>\$ 57,169,283</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Balance July 1, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2020</u>
<b><u>PUBLIC DEFENDER</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 42,664	\$ 165,575	\$ (152,322)	\$ 55,917
Total assets	<u>\$ 42,664</u>	<u>\$ 165,575</u>	<u>\$ (152,322)</u>	<u>\$ 55,917</u>
<b>LIABILITIES</b>				
Due to others	\$ 42,664	\$ 165,575	\$ (152,322)	\$ 55,917
Total liabilities	<u>\$ 42,664</u>	<u>\$ 165,575</u>	<u>\$ (152,322)</u>	<u>\$ 55,917</u>
<b><u>INMATE FUND</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 427,770	\$ 2,613,441	\$ (2,856,083)	\$ 185,128
Total assets	<u>\$ 427,770</u>	<u>\$ 2,613,441</u>	<u>\$ (2,856,083)</u>	<u>\$ 185,128</u>
<b>LIABILITIES</b>				
Due to others	\$ 427,770	\$ 2,613,441	\$ (2,856,083)	\$ 185,128
Total liabilities	<u>\$ 427,770</u>	<u>\$ 2,613,441</u>	<u>\$ (2,856,083)</u>	<u>\$ 185,128</u>
<b><u>TOTAL AGENCY FUNDS</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 74,845,216	\$ 1,580,688,535	\$ (1,632,542,634)	\$ 22,991,117
Investments	-	57,169,283	-	57,169,283
Taxes receivable	34,341,580	7,813,399	-	42,154,979
Total assets	<u>\$ 109,186,796</u>	<u>\$ 1,645,671,217</u>	<u>\$ (1,632,542,634)</u>	<u>\$ 122,315,379</u>
<b>LIABILITIES</b>				
Due to others	\$ 74,845,216	\$ 1,637,857,818	\$ (1,632,542,634)	\$ 80,160,400
Uncollected taxes	34,341,580	7,813,399	-	42,154,979
Total liabilities	<u>\$ 109,186,796</u>	<u>\$ 1,645,671,217</u>	<u>\$ (1,632,542,634)</u>	<u>\$ 122,315,379</u>

**SUPPLEMENTARY INFORMATION REQUIRED BY  
THE STATE OF SOUTH CAROLINA**

**GREENVILLE COUNTY, SOUTH CAROLINA**  
**UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)**  
**For The Year Ended June 30, 2020**

**FOR THE STATE TREASURER'S OFFICE:**

<b>COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT</b>	<b>General Sessions</b>	<b>Magistrate Court</b>	<b>Municipal Court</b>	<b>Total</b>
<b>Court Fines and Assessments:</b>				
Court fines and assessments collected	\$ 989,349	\$ 4,181,693	N/A	\$ 5,171,042
Court fines and assessments remitted to State Treasurer	434,097	2,435,719	N/A	2,869,816
<b>Total Court Fines and Assessments retained</b>	<b>\$ 555,252</b>	<b>\$ 1,745,974</b>	<b>N/A</b>	<b>\$ 2,301,226</b>
<b>Surcharges and Assessments retained for victim services:</b>				
Surcharges collected and retained	\$ 166,626	\$ 52,489	N/A	\$ 219,115
Assessments retained	71,189	178,604	N/A	249,793
<b>Total Surcharges and Assessments retained for victim services</b>	<b>\$ 237,815</b>	<b>\$ 231,093</b>	<b>N/A</b>	<b>\$ 468,908</b>

**FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)**

<b><u>VICTIM SERVICE FUNDS COLLECTED</u></b>	<b><u>Municipal</u></b>	<b><u>County</u></b>	<b><u>Total</u></b>
<b>Carryforward from Previous Year – Beginning Balance</b>	<b>N/A</b>	<b>\$ 156,038</b>	<b>\$ 156,038</b>
<b><u>Victim Service Revenue:</u></b>			
Victim Service Fines Retained by City/County Treasurer	N/A	-	-
Victim Service Assessments Retained by City/County Treasurer	N/A	249,793	249,793
Victim Service Surcharges Retained by City/County Treasurer	N/A	219,115	219,115
Interest Earned	N/A	3,282	3,282
Grant Funds Received			
Grant from:	N/A	-	-
General Funds Transferred to Victim Service Fund	N/A	-	-
<b>Contribution Received from Victim Service Contracts:</b>			
(1) City of	N/A	-	-
(2) Town of	N/A	-	-
(3) City of	N/A	-	-
<b>Total Funds Allocated to Victim Service Fund + Beginning Balance (A)</b>	<b>N/A</b>	<b>\$ 628,228</b>	<b>\$ 628,228</b>

**GREENVILLE COUNTY, SOUTH CAROLINA**  
**UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)**  
**For The Year Ended June 30, 2020**

<b><u>Expenditures for Victim Service Program:</u></b>	<b><u>Municipal</u></b>	<b><u>County</u></b>	<b><u>Total</u></b>
Salaries and Benefits	N/A	\$ 567,773	\$ 567,773
Operating Expenditures	N/A	-	-
<b>Victim Service Contract(s):</b>			
(1) Entity's Name:	N/A	-	-
(2) Entity's Name	N/A	-	-
<b>Victim Service Donation(s):</b>			
(1) Domestic Violence Shelter:	N/A	-	-
(2) Rape Crisis Center:	N/A	-	-
(3) Other local direct crime victims service agency:	N/A	-	-
Transferred to General Fund	N/A	-	-
<b>Total Expenditures from Victim Service Fund/Program (B)</b>	<b>N/A</b>	<b>567,773</b>	<b>567,773</b>
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	N/A	60,455	60,455
<b>Less: Prior Year Fund Deficit Repayment</b>	N/A	-	-
<b>Carryforward Funds – End of Year</b>	<b>N/A</b>	<b>\$ 60,455</b>	<b>\$ 60,455</b>